



[4830-01-p]

## DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-168745-03]

RIN 1545-BE18

Guidance Regarding Deduction and Capitalization of Expenditures Related to Tangible Property; Hearing

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Change of date of public hearing on proposed rulemaking.

SUMMARY: This document changes the date of a public hearing on proposed regulations relating to the deduction and capitalization of expenditures related to tangible property.

DATES: The public hearing originally scheduled for Thursday, April 4, 2012, at 10:00 a.m. is rescheduled for Wednesday, April 25, 2012, at 10:00 a.m.

Written or electronically submitted public comments are due by March 26, 2012.

Requests to speak and outlines of topics to be discussed at the public hearing must be received by March 21, 2012.

ADDRESS: The public hearing is being held in the auditorium of the Internal Revenue Service building, 1111 Constitution Avenue, NW., Washington, DC.

Due to building security procedures, visitors must enter at the Constitution Avenue entrance. Send submissions to: CC:PA:LPD:PR (REG-168745-03); Room 5203, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand delivered Monday through

Friday between the hours of 8:00 a.m. and 4 p.m. to CC:PA:LPD:PR (REG-168745-03) Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC. Alternatively, comments may be transmitted electronically via the Federal eRulemaking Portal at [www.regulations.gov](http://www.regulations.gov). (IRS-REG-168745-03)

FOR FURTHER INFORMATION CONTACT: Regarding the regulations, Merrill D. Feldstein or Alan Williams at (202) 622-4950; regarding the public comments and/or public hearing Oluwafunmilayo (Funmi) Taylor at (202) 622-7180 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

A notice of proposed rulemaking and notice of public hearing appearing in the **Federal Register** on Tuesday, December 27, 2011 (76 FR 81128), announced that a public hearing on proposed regulations relating to the deduction and capitalization of expenditures related to tangible property, would be held on Wednesday, April 4, 2012, beginning at 10:00 a.m. in the auditorium of the Internal Revenue Service Building at 1111 Constitution Avenue, NW., Washington, DC.

The date of the public hearing has been changed. The hearing is now scheduled for Wednesday, April 25, 2012, beginning at 10:00 a.m. in the auditorium of the Internal Revenue Service building at 1111 Constitution Avenue,

NW., Washington, DC. Requests to speak and outlines of topics to be discussed at the public hearing must be received by March 21, 2012.

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